

Henry Finance, Ways, and Means Committee Amendment No. 1

AMENDMENT NO. _____

Signature of Sponsor

AMEND

Senate Bill No. 2077*

House Bill No. 2147

Signature of Sponsor

FILED

Date _____

Time _____

Clerk _____

Comm. Amdt. _____

by substituting the words “religious or charitable” for the words “religious, charitable, scientific, or nonprofit educational” and by substituting the word “primarily” for the words “in whole or part” in the amendatory language of Section 1, and by adding the following new section after Section 1 and redesignating existing sections accordingly:

SECTION _____. Tennessee Code Annotated, Section 67-5-212 is further amended by adding the following new subdivision:

() Land not necessary to support exempt structures or site improvements associated with exempt structures, including land used for recreation, retreats or sanctuaries, shall not be eligible for exemption beyond a maximum of one hundred (100) acres per county for each religious, charitable, scientific or nonprofit educational institution qualified for exemption pursuant to this section. For purposes of applying this limit, land owned by an exempt institution shall be aggregated with land owned by related exempt institutions having common ownership or control. Land in excess of the limit may be designated by the county for open space classification pursuant to Section 67-5-1007 as an alternative to exemption.